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# 自社開発パッケージソフトウェアの資産性と会計処理 — 販売目的のものについて —

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## The Properties Assessment and The Accounting Management of Self Developed Software Products — For Software Products to Be Sold —

by

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### Abstract

On the accounting management of self developed software products to be sold, there is no established accounting standard in our country.

So that, we have to practice the accounting management only by tax standard. Because of these things, sometimes, we fall into confusion.

On the properties assessment of software products, there is no unified authorized method of the accounting management too, which embarrasses us.

In this paper, for two matters mentioned above, I propose how a desirable accounting management should be, through some case studies of the system development process.